

APPENDIX

EXHIBIT 4

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JONATHAN WALTERS ++
ANTHONY C. BUSILLO II
THOMAS H. KOHN ***
RUTH SKOGLUND
R. MATTHEW PETTIGREW, JR. **
PETER H. DEMKOVITZ +
MATTHEW D. AREMAN +

* ALSO ADMITTED IN NEW YORK AND DISTRICT OF COLUMBIA
+ ALSO ADMITTED IN NEW JERSEY
++ ALSO ADMITTED IN DISTRICT OF COLUMBIA
** ALSO ADMITTED IN NEW JERSEY AND NEW YORK
*** ALSO ADMITTED IN VIRGINIA AND DISTRICT OF COLUMBIA

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NEW YORK OFFICE
880 THIRD AVENUE
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NEW YORK, NY 10022
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HARRISBURG OFFICE
27 SOUTH ARLENE STREET
P.O. BOX 6865
HARRISBURG, PA 17112-6865
(717) 541-9475

January 11, 2007

Mr. Charles Dougherty
United States Rebar, Inc.
332 North Main Street
Freeport, NY 11520

RE: Withdrawal Liability Determination

P1-46-02

Dear Mr. Dougherty:

The Board of Trustees of the Metal Lathers Local 46 Pension Plan ("the Plan") has assessed withdrawal liability against United States Rebar and its affiliated or controlled concerns under the Employee Retirement Income Security Act ("ERISA"), as amended by the Multi-Employer Pension Plan Amendments Act of 1980 ("MEPPAA").

United States Rebar underwent a complete withdrawal from the Pension Plan in July of 2005. Yet, US Rebar and/or its affiliated or controlled concerns continues to perform work of the prior collective bargaining agreement of the type for which contributions were previously required. Thus, a withdrawal has occurred within the meaning of 29 USC 1383(b)(2).

United States Rebar's share of withdrawal liability is \$3,408,247.00. This amount is determined based on United States Rebar's pro-rata share of total contributions to the Plan during the ten years ending on December 31, 2004.

This liability may be satisfied by monthly payments for twenty-seven months in the amount of \$132,043.82, plus a final payment of \$31,609.00.

If United States Rebar is delinquent in making any of its required monthly payments, interest will be added to the delinquencies.

Mr. Charles Dougherty
January 11, 2007
Page 2

The Trustees look forward to the receipt of the first monthly contribution of \$132,043.82 on or before sixty (60) days after the date of this letter, which would be April 1, 2007; to twenty-six consecutive monthly payments in that amount thereafter, and a final payment of \$31,609.00.

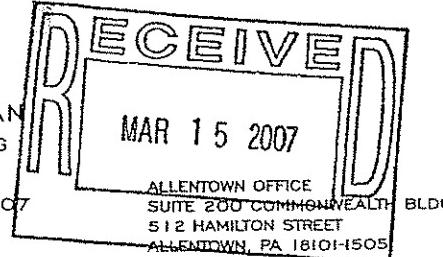
Should there be any questions, please contact the undersigned.

Very truly yours,

(Handwritten signature)
RICHARD H. MARKOWITZ

RHM/kb

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*** ALSO ADMITTED IN VIRGINIA

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James J. Sullivan, Jr., Esquire
 Buchanan, Ingersoll & Rooney, PC
 1835 Market Street, 14th Floor
 Philadelphia, PA 19103-2985

March 13, 2007

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File No. PI-46-02

Re: Withdrawl Liability Determination – United States Rebar Inc., et al
Metal Lathers Local 46 Pension Fund

Dear Mr. Sullivan:

The Metal Lathers Local 46 Pension Fund has reviewed and considered your request for reconsideration of the Funds termination of withdrawl liability for your client United States Rebar, Inc. and its controlled roof of concerns. The Pension Fund denies your request.

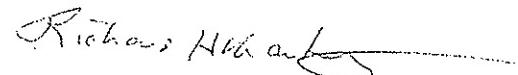
It is the understanding of the Pension Fund that entities controlled and operated by United States Rebar, and its subsidiaries and affiliates, continue to perform the same or similar work covered by US Rebar, Inc.'s former collective bargaining agreement with Local 46 without any obligation to contribute to the Pension Fund and without such work being covered by any collective bargaining agreement. Such work was performed on a number of jobs in New York City, and the performance of such work gives rise to the withdrawl liability provided for in the Multi Employer Pension Plan Amendments Act of 1980.

Pursuant to your request, I am enclosing herewith a copy of the actuarial calculations of such withdrawl liability made by the Pension Fund's Actuary, The Segal Company. These calculations disclose that the total withdrawl liability is \$3,408,247.00 which may be satisfied by monthly payments of \$132,043.82 with a final payment of \$31,609.00.

James J. Sullivan, Jr., Esquire
March 13, 2007
Page 2

I trust that the enclosed calculation answers your questions as to how the withdrawl liability was calculated and specifies the lump sum payment and the monthly payments to satisfy that obligation.

Very truly yours,



RICHARD H. MARKOWITZ

RHM/kb
Enclosure

215-875-3111

March 21, 2007

James. J. Sullivan, Jr., Esquire
Buchanan Ingersoll & Rooney PC
The Brandywine Building
1000 West Street, Suite 1410
Wilmington, DE 19801-1054

Our File No.: P01-46-02

Re: United States Rebar, Inc., et al

Dear Mr. Sullivan:

In response to your communication to me of March 19, 2007 the following is a list of concerns related to and controlled by United States Rebar and its principals. Those concerns are as follows:

American Concrete Structures, Inc.
94 Willis Avenue, Mineola, NY 11501

New York Rebar Supply, Inc.
268 North Main Street, Freeport, NY 11520

New York Rebar Supply, Inc.
256 North Main Street, Freeport, NY 11520

United States Rebar, Inc.
268 North Main Street, Freeport, NY 11520

Rebar Equipment Rental
268 North Main Street, Freeport, NY 11520

Herrara Construction Services
268 North Main Street, Freeport, NY 11520

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